EXHIBIT A

PHILLIPS, GOLDMAN & SPENCE, P.A.

INVOICES BY TIME AND INDIVIDUAL

FOR THE TIME PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Case 01-01139-AMC Doc 11910-3 Filed 02/27/06 Page 2 of 10

Phillips, Goldman & Spence, P.A. 1200 N. Broom Street Wilmington, DE 19806 (302) 655-4200 EI #: 51-0328786

February 24, 2006

Orrick, Herrington & Sutcliffe, LLP Washington Harbour 3050 K Street, N.W. Washington DC 20007--5135

File WRG-AUS/JCP Invoice number 61113

Re: W. R. Grace & Co. David T. Austern

Case No.: 01-01139 (RLB)

Subtotal for FEES only: 01/31/06 \$8,479.50
Subtotal for COSTS only: 01/31/06 \$371.71

CURRENT PERIOD FEES AND COSTS: 01/31/06 \$8,851.21

Please remit duplicate copy with payment. Thank you.

Case 01-01139-AMC Doc 11910-3 Filed 02/27/06 Page 3 of 10 Phillips, Goldman & Spence, P.A.

Page 2

February 24, 2006

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP Invoice number 61113

Re: W. R. Grace & Co. David T. Austern

SERVICES					HOURS	AMOUNT
FEE/EMPLOYMEN LITIGATION CASE ADMINIST		CATIONS		_	10.3 16.9 0.3	2,100.00 6,337.50 42.00
S	ubtotal	for FEES	only:	01/31/06	27.5	\$8,479.50
RATE	SUMM		HOURS			
375.00	JCP	19.70	19.70	7,387.50	0.00	0.00
140.00	CAH	7.80	7.80	1,092.00	0.00	0.00
Totals	•	27.50	27.50	8,479.50	0.00	0.00

Case 01-01139-AMC Doc 11910-3 Filed 02/27/06 Page 4 of 10 WRG. WRG MRG SKH Cl Code Grouping code description WRG-AUS FEE/EMPLOYMENT APPLICATIONS CAH Act Emp CAH SH CAH. Ę CAH E 2 Š CAH CAH E JCP 4DF 01/03/06 File July, August, September, 6th Quarterly, October and November Fee Applications for Phillips, Goldman & Spence 01/02/06 Review of and revise last 3 months of Fee Applications for 01/05/06 E-mail from Debbie Fullem re: Towers Perrin Fee Application; conference with paralegal re: materials received 01/27/06 Download and attempt to file 6th Quarterly Fee Application for Swidler Berlin; phone conference with S. McKee on wrong Trans 01/02/06 Review of, revise and execute 14th, 15th, 16th, 17th and 01/30/06 Download, print and file corrected Quarterly Fee 01/02/06 Draft Phillips, Goldman & Spence Monthly Fee Application for November 2005. Date 01/30/06 Review of and revise Certificates of No Objections for July 01/27/06 Download and file Certificates of No Objections for Towers. 01/24/06 Draft Certificate of No Objection for July through November 01/24/06 Download, print and file 18th Monthly Application for CIBC 01/18/06 Review of and revise prebill to conform to local Rules 01/10/06 File November Fee Applications for Towers Tillinghast and 01/02/06 Draft Phillips, Goldman & Spence Monthly Fee Application Swidler Berlin. and serve same Phillips, Goldman & Spence after review by John C. for October 2005. Transaction description Application for Phillips, Goldman & Spence; conference with Spence; review of, revise and execute 6th Quarterly Fee Application for Swidler Berlin. file and serve same information in Notice. Applications Perrin, Tillinghast for 1st through 5th Monthly Fee Phillips, Jr. Celeste A. Hartman 18th Monthly Fee Applications for Phillips, Goldman & through November Phillips, Fee Applications of Phillips, Goldman & Spence LEGALMASTER MIRC For Transactions Goldman & Spence Hee Application, ----------Billabie Hours 7.50 0.30 0.50 0.60 0.80 0.20 0.40 1.80 0.30 0.70 0.70 0.20 1.90 0.80 0.40 02/24/06 Page 4 Billabíe Dollars 1,050.00 712.50 112.00 112.00 252.00 75.00 42.00 84.00 56.00 28.00 56.00 42.00 98.00 86 70 . .00

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WEG.

FEE/EMPLOYMENT APPLICATIONS

JCP

01/06/06 Review of and revise Towers Perrin Tillinghast's (FCR's

0.50

187.50

actuarial consultants) 1st, 2nd, 3rd, 4th and 5th Monthly

Case 01-01139-AMC	Doc 11910-3	Filed 02/27/06	Pagg records printed.	f 10		WRG FEE/EMPLOYMENT APPLICATIONS		Cl Code Grouping code description	WRG-AUS
						JCP 01/16/0		Act Trans Emp Date	
						01/16/06 Review of and revise prebill for 12/05.	Fee Applications; conference with paralegal re: corrections.	Transaction description	LEGALMASTER MIRC For Transactions -Fees-
				10.30	2.80	0.20	·	Billable Hours	02/2
			8,479.50	2,100.00	1,050.00	75.00		Billable Grp Dollars Cd	02/24/06 Page 5

Case 01-01139-AMC	Doc 11910-3	Filed 02/27/0)6 P	O wrg case administration O	Of 10 Code Grouping code description			WRG-AUS
				CAH	Act Trans	Range Fields: Client code Invoice Number	Grouping code Client code Actual employee code Transaction date	Sort Fields:
				01/10/06 Merge original signatures into filed documents.	Transaction description	I WRG - WRG I 61113 - 61113	(Paginate) code (Subtotals)	LEGALMASTER MIRC For Transactions -Fees-
			0.30	0.30	Billable Hours			02/24
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	42.00	42.00 Ca	Billabie Grp Dollars Cd			02/24/06 Page 1

WRG-AUS LEGALMASTER MIRC For Transactions -Fees-02/24/06 Page 2

WRG	WRG	Case 01-0113	9-AMC WRG	Doc 1	1910-3 ***	Filed 02/27/0)6 Page	e 7 of 1	O WRG	WRG	C1 Co
LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	LITIGATION	Cl Code Grouping code description
JCP	JCP	JCP	đĐ	JCP	JCP	JCP	đĐ	JCP	JCP	JCP	Act Emp
01/20/0	01/19/0	01/18/06	01/17/0	01/14/0	01/13/0	01/11/06	01/10/0	01/09/0	01/05/0	01/03/0	Trans Date
01/20/06 Review of miscellaneous pleadings; review of Debtors' Motion for Leave to File Reply and Reply re: Property Damage Committee's Objection to Debtors' Motion to Strike Property Damage Committee's Witnesses.	01/19/06 Review of $11/14/05$ Hearing Transcript (voluminous).	6 Review of Agenda for 1/24, 25 and 26/06 Hearings (.1); letter to Court Conference Call re: participating by phone (.1); fax from Court Conference (3x) re: call in information for 1/24, 25 and 26/06 (.1); review of miscellaneous pleadings and Order (.1); review of Order withdrawing and Expunging 50 Property Damage Claims (.1); review of modified Order Amending Property Damage CMO; memorandum to file (.1).	01/17/06 Review of miscellaneous pleadings; review of 1st Order and multiple Exhibits Granting Relief under 15th Omnibus Objection to Claims; review of 2 Orders Approving Stipulations Withdrawing Claims.	01/14/06 Review of Anderson Memorial's Response to Debtors' Motion for Protective Order; review of Debtors' Brief re: Publication Notice; review of miscellaneous pleadings.	01/13/06 Review of Property Damage Committee's Objection to Debtors' Motion to Strike P.C. Committee's Fact Witnesses; review of miscellaneous pleadings and Order.	Time to Serve Personal Injury Questionaires (.1); review of Revised Order Extending Time to Respond to Personal Injury Questionaires (.1); review of Revised Order Extending Time to Respond to Personal Injury Questionaires (.1); review of Certification of Counsel re: Amending Property Damage CMO and proposed Order (.1); review of Debtors' Objection to Anderson Memorial's Motion for Relief from Stay (.1); review of miscellaneous pleadings (.2).	01/10/06 Review of Order re: Compensating Discovery Mediator; review of Certification of Counsel re: Stipulation Withdrawing Speights and Runyan Claims; review of miscellaneous pleadings.	01/09/06 Review of Debtors' Notice of Modification of Hearing, Dates and Objections to be heard with 3 Exhibits; memorandum to file.	01/05/06 Review of miscellaneous pleadings.	01/03/06 Review of miscellaneous pleadings (.2); review of 12/12/05 Hearing Transcript (.2); review of 12/19/05 Hearing Transcript (voluminous)(.4); review of Libby Claimants' Notice of Appeal (.1).	Transaction description
0.30	0.60	0.70	0.40	0.40	0.40	0.60	0.50	0.40	0.10	0.80	Billable Hours
112.50	225.00	262.50	150.00	150.00	150.00	225.00	187.50	150.00	37.50	300.00 Li	Billable Grp Dollars Cd

### PARTICIPATION Cl Code Grouping code description Act Transaction description Date Transaction description Act Transaction Act Tr	6,337.50	16.90			(
AND EXPLANCES MERCE PET PROPERTY MERC For Transactions C7274/06 Act Trans A	6,337.50	16,90			Case
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ANIS EXCEPTION Act Trans Precipity Precipit	412.50	1.10		LITIGATION	011
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ANS LEGALMANSTER MINC For Transactions Pees- Act Trans Act Trans Act Transaction description Emp Date Transaction description Emp Date Transaction description Emp Date Transaction description DOP 01/21/06 Review of Embotors' habuttal Expert Witness Disclosure for Peoperty Damage Estimation; review of miscollaneous pleadings; review of Embotors' peoperty Damage Claims. LITIGATION DOP 01/23/06 Review of Amended Agenda for 124, 25 and 250/06 Hearings: Request for Am Extension; review of Embors; review of Amended Insurants' Amendment to Notice of Appeal; review of Amended Insurants' Amendment to Notice of Appeal; review of Amended Manyan's Suransply to Damage Claims. LITIGATION DOP 01/24/06 Phone conference with Judge Fitzgerald and all counsel re: Date of Appeal; review of Amended House for Extension. Debtors' 15th Amended Specific Monibus Objection for Extension. Debtors' 15th Amended Specific Monibus Objection for Extension. LITIGATION DOP 01/24/06 Phone conference with Judge Fitzgerald and all counsel re: Destruction House and Experise for Extension (.2); review of Call re: 1/30/06 Hearing; review of Debtors' Sur-Reply re: Disallocence of 71 Specific Appeal for Extension (.2); review of Counsel for Debtors with enclosure; review of Debtors' Sur-Reply re: Disallocence of 71 Specific Appeal for Extension (.2); review of Counsel for Debtors' Sur-Reply re: Date of Appeal for Extension (.2); review of Counsel (.2); review of Counsel (.2); review of Counsel (.2); review of Counsel (.2); review of Appeal (.2); review of Debtors' Sur-Reply re: Date of Appeal (Counsel for Debtors' Sur-	975.00	2.60	01/26/06 Phone conference with Judge Fitzgerald and all	LITIGATION	IC WRG
ACET Trans -FeesFees- ACET Trans -FeesFees- Date Transction description -Fees- LITIGATION -CP 01/21/06 Review of Debtors' Rebuttal Expert Witness Disclosure for Property Damage Statustion; review of miscellaneous pleadings; review of Prodential Inquirement to Notice of Appeal; review of Debtors' 15th Omnibus Objection to Property -FeesFee	1,050.00	2.80	01/25/06 Review of Order re: pleadings all couns	LITIGATION	Doc 11
Act Trans Transaction description Act Trans Act Trans Fees- Act Trans Act Trans Act Trans Act Trans Act Trans Act Trans Frequest Emp Date Transaction description Act Trans Transaction description Billable Hours Billable Hours Act Trans Billable Hours Act Trans Act Trans Act Trans Frequerty Damage Estimation; review of miscellaneous pleadings; review of Enterty Damage Estimation; review of Enterty Damage Claims. LITICATION JCP 01/23/06 Review of Amended Agenda for 1/24, 25 and 26/06 Hearings; review of Enterty of Damage Claims. Request for An Extension; review of miscellaneous pleadings; review of Anderson Memorial's Request for An Extension; review of Anderson's Corrected Motion for Extension; review of Anderson's Corrected Motion for Extension; review of Anderson's Motion to Shorten Notice and Expedite Motion for Extension.	1,237.50	3.30	01/24/06	LITIGATION	910-3 Filed 02/27/
ACT Trans Code Grouping code description Act Trans Act Trans Act Trans Act Trans ITTIGATION JCP 01/21/06 Review of Debtors' Rebuttal Expert Witness Disclosure for Property Damage Estimation; review of miscellaneous pleadings; review of Prudential Insurance Company's Surreply to Debtors' 15th Omnibus Objection to Property Damage Claims.	375,00	1.00	01/23/06	LITIGATION	06 Page 8 of 10
IEGALMASTER MIRC For Transactions -Fees- Grouping code description Emp Date Transaction description O2/24/06 Fees- Billable Hours	187,50	0.50	01/21/06 Review of Debtors' Rebuttal Expert Witness Disclosure Property Damage Estimation; review of miscellaneous pleadings; review of Prudential Insurance Company's Surreply to Debtors' 15th Omnibus Objection to Proper	LITIGATION	WRG
LEGALMASTER MIRC For Transactions "Fees"	Billable Dollars	Billable Hours	Trans Date	de Grouping code description	C1 C0
	4/06 Page 3	02/2	LEGALMASTER MIRC For Transactions -Fees-	JS	WRG-A

EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

FOR THE TIME PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Case 01-01139-AMC Doc 11910-3 Filed 02/27/06 Page 10 of 10

Phillips, Goldman & Spence, P.A.

February 24, 2006

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP Invoice number 61113

Re: W. R. Grace & Co. David T. Austern

COSTS ADVANCED

01/01/06 Federal Express	59.91
01/01/06 Long distance phone charges	2.28
01/01/06 On-line docket research	12.16
01/02/06 Photocopies	159.90
01/03/06 Postage	14.46
01/24/06 Facsimile	3.00
01/27/06 Check No.: 30099 - John C. Phillips, Jr	
Court call telephonic appearance.	120.00
Subtotal for COSTS only: 01/31/06	\$371.71